

SPLITTING YOUR INCOME

Looks like you are ready to go! Do you have a copy of your 2000 federal return? You will need it to complete this worksheet. Complete this worksheet before you begin the Income Section of the tax form. The chart provides you with specific line numbers that make it easy for you to locate this information on your federal return. When you have finished this worksheet, take the numbers from Line R and place them on Line 1 of the tax form.

For each type of income, enter the part of the total that is yours in the "Yourself" column and your spouse's part in the "Your Spouse" column. The following items are special points to keep in mind.

- Income received from jointly held property must be split by each spouse's percentage of ownership in the property.
- Taxable social security benefits must be split between each spouse according to their percentage of gross social security benefits received for the tax year times Line 14b of the Federal Form 1040A or Line 20b of the Federal Form 1040.
- The state tax refund should be split according to your last year's income percentages found on Line 5 of your 1999 Missouri income tax return.

Adjusted Gross Income Worksheet for Combined Return	Federal Form 1040EZ Line Number	Federal Form 1040A Line Number	Federal Form 1040 Line Number	Y — Yourself		S — Spouse
A. Wages, salaries, tips, etc.	1	7	7		00	A 00
B. Taxable interest income	2	8a	8a		00	B 00
C. Dividend income	none	9	9		00	C 00
D. State and local income tax refunds	none	none	10		00	D 00
E. Alimony received	none	none	11		00	E 00
F. Business income or (loss)	none	none	12		00	F 00
G. Capital gain or (loss)	none	10	13		00	G 00
H. Other gains or (losses)	none	none	14		00	H 00
I. Taxable IRA distributions	none	11b	15b		00	I 00
J. Taxable pensions and annuities	none	12b	16b		00	J 00
K. Rents, royalties, partnerships, S corporations, trusts, etc.	none	none	17		00	K 00
L. Farm income or (loss)	none	none	18		00	L 00
M. Unemployment compensation	3	13	19		00	M 00
N. Taxable social security benefits	none	14b	20b		00	N 00
O. Other income	none	none	21		00	O 00
P. Total (add Lines A through O)	4	15	22		00	P 00
Q. Less: federal adjustments to income	none	18	32		00	Q 00
R. Federal adjusted gross income (Line P less Line Q) Enter amounts here and on Line 1 of Form MO-1040C	4	19	33		00	R 00

**This is the answer to Question Number 1
on Form MO-1040C.**

Department of Revenue Tax Assistance Centers

Public hours at the offices listed below are from 7:45 a.m. to 4:45 p.m. Monday through Friday with walk-in tax assistance provided from 8:00 a.m. to 4:30 p.m. Individuals with speech or hearing impairments use TDD (800) 735-2966 or fax (573) 526-1881.

Cape Girardeau

3102 Blattner Dr., Suite 102
Income Tax: (573) 290-5363
Business Tax: (573) 290-5850

Jefferson City*

2018 William St.
Income Tax: (573) 522-1578
Business Tax: (573) 751-7191

Kansas City

615 East 13th St., Room B-2
Income Tax: (816) 889-2920
Business Tax: (816) 889-2944

St. Louis

2510 S. Brentwood, Suite 300
Income Tax: (314) 301-1690
Business Tax: (314) 301-1660

Columbia

1500 Vandiver Dr., Room 113
Income Tax: (573) 884-6851
Business Tax: (573) 884-3814

Joplin

1110 E. Seventh St., Suite 400
Income Tax: (417) 629-3473
Business Tax: (417) 629-3070

Springfield

149 Park Central Square,
Room 313
Income Tax: (417) 895-6445
Business Tax: (417) 895-6474

St. Joseph

525 Jules, Room 314
Income Tax: (816) 387-2642
Business Tax: (816) 387-2230

*Effective July 1, 2001, the Jefferson City Tax Assistance Center will be located at 3237 West Truman Blvd., Suite 100.

Other Important Phone Numbers

Form Ordering

Form Order Questions
Electronic Filing Information

(800) 877-6881

(573) 751-5337

(573) 751-3930

Missouri Refund Inquiry Line

Forms-by-Fax
Telefile Extension to File

(800) 411-8524

(573) 751-4800

(800) 200-4842

Download forms from our web site: <http://dor.state.mo.us/tax>
Suggestions for Tax System Improvements e-mail: taxsuggest@mail.dor.state.mo.us

FREQUENTLY ASKED QUESTIONS OF THE FORM MO-1040C

If all the addressing information on the label is correct, please attach the label to the income tax form and print or type your social security number(s) in the spaces provided. Enter your county of residence and the correct number of the public school district in which you reside.

How do I know if I am 100% disabled?

You are disabled if you are unable to engage in any substantial gainful activity by reason of any medically determinable physical or mental impairment that can be expected to result in death or has lasted or can be expected to last for a continuous period of not less than 12 months.

Why is the department asking if I'm 100% disabled?

The Missouri Legislature passed a law that requires the department to contact taxpayers who may be eligible to claim a Property Tax Credit (PTC). The department uses the 100% disabled information to contact taxpayers that may be eligible to claim the PTC for real estate tax or rent paid on your home. You may visit the department's web site at: <http://dor.state.mo.us/tax> to learn more about the Property Tax Credit Claim.

Why would I check myself as a non-obligated spouse?

If your spouse owes the state of Missouri any child support payments, back taxes, student loans, etc., you may want to check this box. By doing so, Missouri will not use your portion of any refund to pay those amounts owed by your spouse.

The non-obligated spouse apportionment applies only to state agencies. The Internal Revenue Service is not a state agency and debts owed to the IRS are excluded from the non-obligated spouse apportionment.

What is my total income on my federal return?

Total federal income is your income, plus or minus any federal income adjustments (but not your deductions or exemptions). You can find your total federal income by using the chart below:

Federal Form	Telefile Tax Record	1040EZ	1040A	1040
Line	I	4	19	33

If you and your spouse both had income, use the worksheet to split your income. The tax computed separately is less than the tax computed on your income and your spouse's income combined together.

Why do I have to report my total income if I am a part-year resident or a nonresident? Can't I just start with my Missouri income only?

No, you cannot just start with your Missouri income. You **must begin** the Missouri income tax return with your **total federal income**, even if you have income from a state other than Missouri. Your deductions and

exemptions apply to your total income, not just part of it. If you begin with only Missouri source income, your deductions will be too high and you will receive a notice from the department that will slow the processing of your return.

Can I subtract my state tax refund?

Missouri does not consider any state refund taxable. If you *did not* itemize on last year's federal return, enter "0". If you *did* itemize on last year's federal return, you may subtract the state refund amount from your total federal income. You can subtract the state income tax refund that is **included** in your total federal income (**Federal Form 1040, Line 10**). If you claim a subtraction for a state income tax refund, you must enclose a copy of your Federal Form 1040. (**See Federal Form 1040, Line 10.**)

How do I figure my income percentage?

Take the income you figured for yourself on Line 3 and divide by the total found on Line 4. Then do the same for your spouse's income on Line 3. The total of the two must equal 100%. (Round to the nearest whole number.)

Yourself Line 3 divided by Line 4 = _____
 Your spouse Line 3 divided by Line 4 = _____

What is my federal income tax deduction?

Missouri allows you a deduction for the federal income taxes you paid. Do not use the federal withholding tax amount from your Form W-2(s). The chart below shows you how to figure this deduction from your federal return.

Federal Form	Telefile Tax Record	1040EZ	1040A	1040
Line	K Box 2 - L	10 - 8a	33 - 38a	51 - 41 - 60a

If the result is a negative number, enter zero (0).

Place this number in the first box, but you can only claim a maximum of \$5,000 filing single or \$10,000 filing combined. You must place the lower of these two numbers in the second box. (**Don't use the information from your W-2(s) for withholding or earned income credit.**)

How do I know if I should take the standard deduction or itemized deduction?

If you claimed the standard deduction on your federal return, you must also claim the standard deduction on your state return. **If you are claimed as a dependent on another person's federal tax return, use the standard deduction amount taken on your federal return.**

Single	Married Filing A Combined Return
\$4,400	\$7,350


But, if you or your spouse marked any of the boxes for 65 or older or blind, please see your federal return for your standard deduction amount.

If you itemized on your federal return, you may want to itemize on your state return or take the standard deduction, whichever results in the higher deduction amount. However, if you were **required** to itemize deductions on your federal return, you must also itemize

deductions on your state return. To figure your itemized deductions, please fill out the schedule on the back of the return. **If you itemize deductions on your federal return, you must enclose a copy of Federal Form 1040, pages 1 and 2, and Schedule A.**

How do I figure my dependent deduction?

Multiply \$1,200 by the total number of people you claimed as dependents on your federal return. **Do not include yourself or your spouse.**

 Multiply \$1,000 by the total number of people age 65 or older you claimed on your federal return. If dependents receive state funding or Medicaid, they do not qualify. **Do not include yourself or your spouse. Enclose a copy of your federal return (pages 1 and 2).**

How do I figure my long-term care insurance deduction?

If you paid premiums for qualified long-term care insurance in 2000 you may be eligible for a deduction on your Missouri income tax return. Qualified long-term care insurance includes coverage for at least 12 months for people with chronic health conditions and/or physical disabilities including cognitive impairment or the loss of functional capacity, who are unable to care for themselves without the help of another person.

A. Enter the amount paid for qualified long-term care insurance. A) \$ _____

If you itemized on your federal return and your federal itemized deductions included medical expenses go to Line B, if not skip to Line H.

B. Enter the amount from Federal Schedule A, Line 4. B) \$ _____

C. Enter the amount from Federal Schedule A, Line 1. C) \$ _____

D. Enter the amount of qualified long-term care included in Line C. D) \$ _____

E. Subtract Line D from Line C. E) \$ _____

F. Subtract Line E from Line B. If amount is less than zero, enter "0". F) \$ _____

G. Subtract Line F from Line A. G) \$ _____

H. Multiply Line G (or Line A if you did not have to complete Lines B through F) by 50%. Enter here and on Form MO-1040C, Line 11. H) \$ _____

Include a copy of your Federal Form 1040 (pages 1 and 2) and a copy of your Federal Schedule A (if you itemized your deductions).

How do I figure my tax?

If your Missouri taxable income is less than \$9,000, use the tax table located on the back of the tax form. If the Missouri taxable income is over \$9,000, then subtract \$9,000 from your Missouri taxable income and multiply the difference by 6%. **This figure should be added to \$315 and placed on Line 15.**



Should I take a credit or complete the Form MO-NRI?

You can only take a credit or complete the Form MO-NRI. **The same taxpayer cannot do both.** (Your spouse may still take a credit, if you complete Form MO-NRI.) You should take a credit for taxes paid to other states if you are a Missouri resident and had income from other states. (Complete Form MO-CR and enter the credit amount on Form MO-1040C, Line 16.) If you or your spouse was a part-year resident or a nonresident, figure your Missouri income percentage by completing Form MO-NRI.

If you or your spouse did not have Missouri source income, enter "0" on Form MO-NRI, Part B, Line 1 and on Form MO-1040C, Line 17. If all of your income was from Missouri, enter 100% on Form MO-1040C, Line 17.

Note: Active duty military personnel should complete a Form MO-NRI and a Form MO-1040C.



What are estimated tax payments?

Estimated tax is a method used to pay tax on income that is not subject to withholding. This includes income from self-employment, interest, dividends, alimony, rent, capital gains, prizes, awards and some pensions/annuities and Individual Retirement Accounts (IRAs). Quarterly estimated tax payments are due April 15, June 15, September 15 and January 15.



Can I still make a trust fund contribution even though I have a balance due?

Yes, but don't forget to add the amounts contributed to the amount due and provide a separate check. **Note:** The minimum contribution to any trust fund is \$2.00 (\$4.00 if married filing combined).



Why would I want to apply any or all of my refund to next year's taxes?

You may reduce the amount of tax you may have to pay with next year's Missouri return.



What are my payment options?

You can enclose a check or money order (U.S. funds only) for the total amount due, payable to: Missouri Director of Revenue. Please do not postdate checks; they will be cashed upon receipt. Payments must be postmarked by April 16, 2001. If you have an amount due, you can also pay by credit card, regardless of when you file your return, but the balance due must be paid by the due date to avoid additions to tax and interest. The department accepts Mastercard, Discover and American Express. Call toll-free (888) 296-6509. There will be a convenience fee charged to your account for processing.

Amount Tax Paid	0-32.50	32.51-500.00	500.01-1,500.00	1,500.01+
Convenience Fee	\$1.00	3.1%	2.6%	2.3%

FREQUENTLY ASKED QUESTIONS OF THE MISSOURI ITEMIZED DEDUCTIONS

What can I include in my Missouri itemized deductions?

You may include the items that are in your federal itemized deductions, except state income tax. You may also include one-half of your self-employment tax and your withholdings for social security tax, Medicare tax and railroad retirement tax reported on your Form W-2(s). However, if your withholding for social security and/or railroad retirement exceed the maximum, the excess amount may not be included. A cultural contribution is provided for an approved literary, musical, scholarly or artistic composition. Monetary contributions do not qualify.

Why do I have to subtract my state taxes from my itemized deductions?

The state of Missouri allows a deduction for the federal tax you pay. The state tax is included in your federal itemized deductions and it cannot be included in your Missouri itemized deductions.

Why should I complete this worksheet?

If your federal adjusted gross income is more than \$128,950 (\$64,475 if married filing separate), your federal itemized deductions were reduced. You should complete the worksheet to be sure you only subtract the amount of state and local tax you were allowed on your federal itemized deductions. Failure to complete the worksheet may result in you paying too much tax.

LINE-BY-LINE INSTRUCTIONS FOR THE MISSOURI ITEMIZED DEDUCTIONS

- **You must enclose a copy of your Federal Form 1040 and Federal Schedule A with your Missouri return if you itemize your deductions.**
- **You cannot itemize your deductions if you took the standard deduction on your federal return.**

LINE 1 — FEDERAL ITEMIZED DEDUCTIONS

Enter the amount from Federal Form 1040, Line 36 on Line 1. Include on Line 1 your **approved** cultural contributions (literary, musical, scholastic or artistic) to a tax exempt agency or institution that is operated on a not-for-profit basis. **Cash contributions do not qualify.** Contact the department at (573) 751-5746 to verify your contribution qualifies.

LINES 2 AND 3 — SOCIAL SECURITY TAX (FICA)

Enter in the first box on Line 2 the social security tax **you** paid in 2000, from the social security tax withheld box on your 2000 Form W-2(s), (not to exceed \$4,724). Enter in the second box on Line 2 the Medicare tax **you** paid in 2000, from the Medicare tax withheld box on your 2000 Form W-2(s). Enter the total of these two boxes on Line 2. Repeat these steps using **your spouse's** information and enter on Line 3.

LINES 4 AND 5 — RAILROAD RETIREMENT TAX

Enter in the first box on Line 4 the railroad retirement tax, Tier I and Tier II, that was withheld from your wages during 2000 (not to exceed \$7,502). This amount includes a Tier I maximum of

\$4,724 and Tier II maximum of \$2,778. Enter in the second box on Line 4 the Medicare tax **you** paid in 2000. Enter the total of these two boxes on Line 4. Repeat these steps using **your spouse's** information and enter on Line 5.

Note: If a person has both FICA and railroad retirement tax, the maximum deduction allowed is the amount withheld as shown on the Form W-2(s) less, either the amount entered on Federal Form 1040, Line 61, or, if only one employer, the amount refunded by the employer.

LINES 6 AND 7 — SELF-EMPLOYMENT TAX

Enter in the first box on Line 6 the self-employment tax you paid in 2000 from the Federal Form 1040, Line 52. Enter in the second box on Line 6, your portion of the amount of self-employment tax deducted on Federal Form 1040, Line 27. Subtract the second box from the first box and enter the difference on Line 6. Repeat these steps using **your spouse's** information and enter on Line 7.

LINE 8 — TOTAL

Add Lines 1 through 7. Enter the total on Line 8.

LINE 9 — STATE AND LOCAL INCOME TAXES

Enter on Line 9 the amount from your Federal Form 1040, Schedule A, Line 5. However, if your federal adjusted gross income from Federal Form 1040, Line 33 is more than \$128,950 (\$64,475 if married filing separate) complete the Worksheet for Line 9 and skip to Line 11.

Note: The state and local tax you claim on your federal itemized deductions must be subtracted from Missouri itemized deductions. Because at the federal level your itemized deductions are reduced if your income is greater than \$128,950 (\$64,475 if married filing separate), you need to complete this worksheet so you subtract only the amount of state and local tax you were allowed on your federal itemized deductions. If you don't complete the worksheet (and you should complete it) your Missouri itemized deductions will be lower than they should be, and you'll pay too much tax!

Worksheet, Line 9

Included in the Federal Revenue Reconciliation Act of 1990 was a provision that required individuals with federal adjusted gross income over certain income thresholds to reduce the amount allowable for federal itemized deductions by 3% of the excess over that threshold (26 USC 68). Certain deductions, such as medical expenses, investment interest and casualty, theft or wagering losses are not subject to this reduction. For 2000, the threshold is income over \$128,950 (\$64,475 if married filing separate).

LINE 10 — EARNINGS TAXES

Enter on Line 10 the amount of any Kansas City and St. Louis earnings taxes that are included in Line 9.

LINE 11 — NET STATE INCOME TAXES

Subtract Line 10 from Line 9 and enter the result on Line 11 or if you completed the Worksheet for Line 9, enter the amount from Line 8 of the Worksheet.

LINE 12 — MISSOURI ITEMIZED DEDUCTIONS

Subtract Line 11 from Line 8 and enter the result on Line 12, and on front of form, Line 8. If this amount is less than the federal standard deduction (see federal income tax instructions for amount), then you should enter the standard deduction amount on front of form, Line 8, unless you were required to itemize your deductions on your federal return. If you were required to itemize your deductions on your federal return, you must itemize deductions on your Missouri return and enter the amount from Line 12 on the front of the form, Line 8.

2000 MISSOURI SCHOOL DISTRICT NUMBERS

Your Missouri school district number **must** be entered on your income tax return. This information is supplied to the State Department of Elementary and Secondary Education and is used in determining the amount of state aid to your school district.

Enter the number of the **public school** district where your residence is located.

The Missouri **public school** district names and numbers are listed alphabetically by school district name. Generally, the name of your **public school** district is also the name of the city, town, or village where your **public school** is located.

Do not write the name of the school district on the return. Enter only the number of the district in the following list. For example:

1. All **public schools** located in the City of Columbia are in "Columbia 93" School District, and No. **"098"** should be entered in the spaces provided.

2. All **public schools** located in the City of Springfield are in "Springfield R-XII" School District, and No. **"475"** should be entered in the space provided.

The following should be considered in determining your public school district number.

1. **Determine your public school district at the time of completing your return.**
2. If you live in one school district and work or have a permanent or temporary mailing address in another, enter the district number where you live.
3. If you are in military service or a student temporarily living and working away from your permanent residence, enter the district number of your permanent residence.
4. If you were a part-year resident of Missouri, enter the school district number of your residence while living in Missouri.
5. If you are a "nonresident" of Missouri, your school district number is **"347"**.

If you are unable to determine your school district number from these instructions, call the public elementary or public high school of your school district.

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Adair Co. R-I (Novinger) ..	365	Calhoun R-VIII	059	Dadeville R-II	111	Gasconade C-4 (Falcon) ..	163	Humansville R-IV	212
Adair Co. R-II (Brashear) ..	045	Callao C-8	061	Dallas Co. R-I (Buffalo) ..	112	Gasconade Co. R-I		Hume R-VIII	213
Adrian R-III	001	Camdenton R-III	062	Davis R-XII	113	(Hermann)	197	Hurley R-I	214
Advance R-IV	002	Cameron R-I	063	DeSoto 73	114	Gasconade Co. R-II			
Afton 101	003	Campbell R-II	064	Delta C-7 (Deering)	385	(Owensville)	376	Iberia R-V	215
Albany R-III	004	Canton R-V	065	Delta R-V	116	Gideon 37	165	Independence 30	217
Altenburg 48	005	Cape Girardeau 63	066	Dent-Phelps R-III		Gilliam C-4	166	Iron Co. C-4 (Viburnum) ..	218
Alton R-IV	006	Carl Junction R-I	067	(RFD, Salem)	117	Gilman City R-IV	167		
Appleton City R-II	008	Carrollton R-VII	068	Dexter R-XI	118	Glenwood R-VIII	169	Jackson R-II	219
Arcadia Valley R-II		Carthage R-IX	069	Diamond R-IV	119	Golden City R-III	171	Jasper Co. R-V	222
(Ironton)	009	Caruthersville 18	070	Dixon R-I	120	Gorin R-III	172	Jefferson C-123	
Ash Grove R-IV	011	Cass Co. R-V	010	Doniphan R-I	121	Grain Valley R-V	173	(Nodaway Co.)	223
Atlanta C-3	012	Cassville R-IV	071	Dora R-III	122	Grandview C-4		Jefferson City	224
Aurora R-VIII	013	Center 58		Drexel R-IV	123	(Jackson Co.)	174	Jefferson Co. R-VII	
Ava R-I	014	(Jackson County)	074	Dunklin R-V		Grandview R-II		(RFD, Festus)	225
Avenue City R-IX	015	Centerville R-I	077	(Jefferson Co.)	124	(Jefferson Co.)	175	Jennings	227
Avilla R-XIII	016	Central R-III (Park Hills) ..	480			Green City R-I	177	Johnson Co. R-VII	571
		Centralia R-VI	079	East Buchanan Co. C-I		Greene Co. R-VIII		Joplin R-VIII	228
Bakersfield R-IV	017	Chadwick R-I	080	(Gower)	125	(Rogersville)	277	Junction Hill C-12	229
Ballard R-II	018	Chaffee R-II	081	East Carter Co. R-II		Green Forest R-II	178		
Bayless	019	Charleston R-I	083	(Ellsinore)	126	Green Ridge R-VIII	179	Kansas City 33	231
Bell City R-II	020	Chilhowee R-IV	084	East Lynne 40	127	Greenfield R-IV	180	Kearney R-I	232
Bellevue R-III	022	Chillicothe R-II	085	East Newton Co. R-VI	128	Greenville R-II	181	Kelso C-7	233
Belton 124	023	Clark Co. R-I (Kahoka) ..	230	East Prairie R-II	129	Grundy Co. R-V (Galt) ..	182	Kennett 39	234
Bernie R-XIII	025	Clarksburg C-2	087	El Dorado Springs R-II	131			Keytesville R-III	235
Bevier C-4	026	Clarkton C-4	088	Eldon R-I	132	Hale R-I	184	King City R-I	236
Billings R-IV	029	Clayton	089	Elsberry R-II	134	Halfway R-III	185	Kingston K-14	
Bismarck R-V	030	Clearwater R-I	090	Eminence R-I	135	Hamilton R-II	187	(Washington Co.)	237
Blackwater R-II	031	Clever R-V	091	Everton R-III	137	Hancock Place	188	Kingston 42 (Caldwell	
Bloomfield R-XIV	033	Climax Springs R-IV	092	Excelsior Springs 40	138	Hannibal 60	189	Co.)	238
Blue Eye R-V	034	Clincon R-I	093	Exeter R-VI	139	Hardeman R-X	190	Kingsville R-I	239
Blue Springs R-IV	035	Clinton Co. R-III				Hardin-Central C-2	191	Kirbyville R-VI	240
Bolivar R-I	037	(Plattsburg)	397	Fair Grove R-X	140	Harrisburg R-VIII	192	Kirksville R-III	241
Boncl R-X	038	Cole Camp R-I	096	Fair Play R-II	141	Harrisonville R-IX	193	Kirkwood R-VII	242
Boone Co. R-IV		Cole Co. R-I		Fairfax R-III	142	Hartville R-II	194	Knob Noster R-VIII	244
(Hallsville)	186	Russellville)	432	Fairview R-XI	144	Hayti R-II	195	Knox Co. R-I (Edina)	245
Boonville R-I	039	Cole Co. R-II		Farmington R-VII	146	Hazelwood	196		
Bosworth R-V	040	(RFD, Jefferson City)	097	Fayette R-III	147	Henry Co. R-I (Windsor) ..	553	Laclede Co. C-5	
Bowling Green R-I	042	Cole Co. R-V (Eugene)	136	Ferguson-Florissant R-II ..	148	Hermitage R-IV	198	(RFD, Lebanon)	247
Bradleyville R-I	043	Columbia 93	098	Festus R-VI	149	Hickman Mills C-1	200	Laclede Co. R-I (Conway) ..	102
Branson R-IV	044	Community R-VI	099	Fordland R-III	151	Hickory Co. R-I		Ladue (St. Louis Co.)	248
Braymer C-4	046	Concordia R-II	101	Forsyth R-III	152	(Urbana)	201	Lafayette Co. C-1	
Breckenridge R-I	047	Cooper Co. R-IV		Fort Osage R-I (Route 2,		Higbee R-VIII	202	(Higginsville)	249
Brentwood	048	(Bunceton)	054	Independence)	153	High Point R-III	203	Lakeland R-III	
Bronaugh R-VII	049	Cooter R-IV	103	Fort Zumwalt R-II	154	Hillsboro R-III	204	(Deepwater)	251
Brookfield R-III	050	Couch R-I	104	Fox C-6 (Arnold)	155	Holcomb R-III	205	Lamar R-I	252
Brunswick R-II	052	Cowgill R-VI	105	Francis-Howell (R-III)	156	Holden R-III	206	LaMonte R-IV	253
Buchanan Co. R-IV		Craig R-III	106	Franklin Co. R-II		Holliday C-2	207	LaPlata R-II	285
(DeKalb)	115	Crane R-III	107	(RFD, New Haven)	157	Hollister R-V	208	Laquey R-V	254
Bucklin R-II	053	Crawford Co. R-II (Cuba) ..	108	Fredericktown R-I	158	Houston R-I	209	Laredo R-VII	255
Bunker R-III	055	Crawford Co. R-I		Fulton 58	159	Howard Co. R-II		Lathrop R-II	257
Butler R-V	056	(Bourbon)	041			(Glasgow)	168	Lawson R-XIV	258
Cabool R-IV	057	Crocker R-II	109	Gainesville R-V	160	Howell Valley R-I	210	Lebanon R-III	260
Cainsville R-I	058	Crystal City 47	110	Galena R-II	161	Hudson R-IX	211	Lee's Summit R-VII	261
				Gallatin R-V	162				

NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER	NAME	NUMBER
Leesville R-IX	262	Montgomery Co. R-II		Otterville R-VI	375	Schuyler Co. R-I	440	Summersville R-II	498
Leeton R-X	263	(Montgomery City)	324	Ozark R-VI	377	Scotland Co. R-I		Sunrise R-IX	499
Leopold R-III	264	Montrose R-XIV	325			(Memphis)	441	Swedeberg R-III	500
Lesterville R-IV	265	Morgan Co. R-I (Stover) ..	491	Palmyra R-I	378	Scott City R-I	573	Sweet Springs R-VII	501
Lewis Co. C-1		Morgan Co. R-II		Paris R-II	379	Scott Co. R-IV (Benton) ..	442		
(Ewing)	266	(Versailles)	523	Park Hill	380	Scott Co. Central		Taneyville R-II	502
Lexington R-V	267	Mound City R-II	327	Parkway C-2	381	(Sikeston)	443	Tarkio R-I	503
Liberal R-II	268	Mountain Grove R-III	328	Pattonsburg R-II	382	Sedalia 200	444	Thayer R-II	504
Liberty 53	269	Mountain View-Birch		Pattonville R-III	383	Senath Hornesville C-8 ..	445	Thornfield R-I	505
Licking R-VIII	271	Tree R-III	329	Pemiscot Co. R-III		Seneca R-VII	446	Tina-Avalon R-II	506
Lincoln R-II	272	Mt. Vernon R-V	330	(RFD, Caruthersville) ...	386	Seymour R-II	447	Trenton R-IX	508
Lindbergh R-VIII	273			Pemiscot Co. Special		Shawnee R-III	448	Tri-County R-VII	
Linn Co. R-I (Purdin)	572	Naylor R-II	331	School Dist.	576	Shelby Co. C-1		(Jamesport)	509
Livingston Co. R-III		Neelyville R-IV	332	Perry Co. 32	387	(Shelbyville)	449	Troy R-III	510
(Chula)	275	Nell Holcomb R-IV	333	Pettis Co. R-V		Shelby Co. R-IV		Twin Rivers R-X	
Lockwood R-I	276	Neosho R-V	334	(Hughesville)	389	(Shelbina)	450	(Broseley)	512
Lone Jack C-6	278	Nevada R-V	335	Pettis Co. R-XII		Sheldon R-VIII	451		
Lonedell R-XIV	279	New Bloomfield R-III	336	(RFD, Sedalia)	390	Shell Knob 78	452	Union R-XI (Franklin	
Louisiana R-II	280	New Franklin R-I	337	Phelps Co. R-III		Sherwood Cass R-VIII		Co.)	514
Luray 33	281	New Haven (Franklin		(Edgar Springs)	130	(Creighton)	453	Union Star R-II	515
Lutie R-VI	282	Co.)	338	Pierce City R-VI	391	Sikeston R-VI	454	University City	517
		New Madrid Co. R-I	340	Pike Co. R-III (Clarksville) .	392	Silex R-I	455		
Macks Creek R-V	283	New York R-IV	341	Pilot Grove C-4	393	Skyline R-II	456	Valley Park	518
Macon Co. R-I		Newburg R-II	342	Plainview R-VIII	394	Slater	457	Valley R-VI (Caledonia) ..	519
(Macon)	284	Newtown-Harris R-III	343	Plato R-V	395	Smithton R-VI	458	Van Buren R-1	520
Macon Co. R-IV		Niangua R-V	344	Platte Co. R-III		Smithville R-II	459	Van-Far R-I	521
(New Cambria)	286	Nixa R-II	345	(Platte City)	396	South Callawy R-II		Verona R-VII	522
Madison C-3	287	Nodaway-Holt R-VII		Pleasant Hill R-III	398	(Mokane)	460		
Malden R-I	288	(Graham)	346	Pleasant Hope R-VI	399	South Harrison Co. R-II		Walnut Grove R-V	527
Malta Bend R-V	289	Nonresident	347	Pleasant View R-VI	400	(Bethany)	461	Warrensburg R-VI	528
Manes R-V	290	Norborne R-VIII	348	Polo R-VII	401	South Holt Co. R-I		Warren Co. R-III	
Mansfield R-IV	291	Normandy	349	Poplar Bluff R-I	402	(Oregon)	462	(Warrenton)	529
Maplewood-Richmond		North Andrew Co. R-VI		Portageville	574	South Iron R-I		Warsaw R-IX	530
Heights	292	(Rosendale)	350	Potosi R-III	403	(Annapolis)	463	Washington	531
Marceline R-V	293	North Callaway R-I		Prairie Home R-V	404	South Nodaway Co. R-IV		Waynesville R-VI	532
Maries Co. R-I (Vienna) ..	524	(Kingdom City)	351	Princeton R-V	405	(Barnard)	464	Weaubleau R-III	533
Maries Co. R-II (Belle) ...	021	North Daviess R-III	220	Pulaski Co. R-IV		South Pemiscot R-V		Webb City R-VII	534
Marion C. Early R-V		North Harrison R-III		(Richland)	420	(Steele)	465	Webster Groves	535
(Morrisville)	294	(Eagleville)	353	Purdy R-II	406	Southern Boone Co. R-I		Wellington-Napoleon	
Marion Co. R-II	295	North Kansas City 74	354	Putnam Co R-1	516	R-II	467	R-IX	536
Marionville R-IX	296	North Mercer Co. R-III		Puxico R-VIII	407	Southland C-9		Wellston	537
Mark Twain R-VIII	297	(Mercer)	355			(Cardwell)	468	Wellsville-Middletown	
Marquand-Zion R-VI	298	North Nodaway Co. R-VI		Ralls Co. R-II (Center) ...	408	Southwest Livingston Co.		R-I	538
Marshall	299	(Hopkins)	356	Raymondville R-VII	410	R-I	469	Wentzville R-IV	539
Marshfield R-I	300	North Pemiscot Co. R-I		Raymore-Peculiar R-II ..	411	Southwest R-V		West St. Francois Co. R-IV	
Maryville R-II	302	(Wardell)	357	Raytown C-2	412	(Barry Co.)	470	(Leadwood)	570
Maysville R-I	303	North Platte Co. R-I		Reeds Spring R-IV	413	Sparta R-III	471	West Nodaway Co. R-I	
McDonald Co. R-I		(Dearborn)	358	Renick R-V	414	Special School District of		(Burlington Junction) ...	540
(Anderson)	304	North St. Francois Co. R-I		Republic R-III		St. Louis	577	West Plains R-VII	541
Meadow Heights R-II	305	(Bonne Terre)	352	(Gatewood)	415	Spickard R-II	472	West Platte Co. R-II	
Meadville R-IV	306	North Wood R-IV	359	Revere C-3	416	Spokane R-VII	473	(Weston)	542
Mehlville R-IX	307	Northeast Nodaway Co. R-V		Rich Hill R-IV	417	Spring Bluff R-XV	474	Westran R-I	545
Meramec Valley R-III	308	(Ravenwood)	360	Richards R-V	418	Springfield R-XII	475	Westview C-6	546
Mexico 59	310	Northeast Randolph Co. R-IV		Richland R-I		St. Charles R-VI	476	Wheatland R-II	547
Miami R-I (Bates Co.)	311	(Cairo)	361	(Stoddard Co.)	419	St. Charles Co. R-V		Wheaton R-III	548
Miami R-I (Saline Co.) ...	312	Northeast Vernon Co. R-I		Richmond R-XVI	421	(Orchard Farm)	477	Willard R-II	550
Mid-Buchanan Co. R-V		(Walker)	526	Richwoods R-VII	422	St. Clair R-XIII	478	Willow Springs R-IV	551
(Faucett)	313	Northwest R-I		Ridgeway R-V	423	St. Elizabeth R-IV	479	Windsor C-1	
Middle Grove C-1	314	(House Springs)	362	Ripley Co. R-III		St. James R-I	481	(Jefferson Co.)	552
Midway R-I	316	(Mendon)	363	(Gatewood)	164	St. Joseph	482	Winfield R-IV	554
Milan C-2	317	Norwood R-I	364	Ripley Co. R-IV		St. Louis Career		Winona R-III	555
Miller R-II	318			(RFD, Doniphan)	424	Education	578	Winston R-VI	556
Miller Co. R-III		Oak Grove R-VI	366	Risco R-II	425	St. Louis City	483	Woodland R-IV	557
(Tuscumbia)	511	Oak Hill R-I	367	Ritenour	426	Stanberry R-II	484	Worth Co. R-III	558
Mirabile C-1	319	Oak Ridge R-VI	368	Riverview Gardens	427	Ste. Genevieve Co. R-II ..	485	Wright City R-II	559
Missouri City 56	320	Odessa R-VII	369	Rock Port R-II	428	Steelville R-III	486	Wyaconda C-1	560
Moberly	321	Oran R-III	370	Rockwood R-VI	429	Stet R-XV	487		
Monett R-I	322	Orearville R-IV	371	Rolla 31	430	Stewartsville C-2	488		
Moniteau Co. C-I		Oregon-Howell R-III	246	Roscoe C-I	431	Stockton R-I	489		
(Jamestown)	221	Orrick R-XI	372			Stoutland R-II	490	Zalma R-V	561
Moniteau Co. R-I		Osage Co. R-I (Chamois) .082		Salem R-80	434	Strafford R-VI	492		
(California)	060	Osage Co. R-II (Linn)	274	Salisbury R-IV	435	Strain-Japan R-XVI	575		
Moniteau Co. R-V		Osage Co. R-III		Santa Fe R-X		Strasburg C-3	494		
(Latham)	256	(Westphalia)	544	(Alma)	250	Sturgeon R-V	495		
Moniteau Co. R-VI		Osborn R-O	373	Sarcoxie R-II	436	Success R-VI	496		
(Tipton)	507	Osceola	374	Savannah R-III	437	Sullivan C-2	497		
Monroe City R-I	323			School of the Osage R-II ..	439				